IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 187 of 1995

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH
and
Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

HASMUKHLAL AMBARAM JARIWALA

Versus

COMMISSIONER OF INCOME TAX

Appearance:

1. INCOME TAX REFERENCE No. 187 of 1995
MR GI DESAI for Petitioner No. 1
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 25/10/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

Mr GI Desai learned counsel for the applicant-assessee states that he has instructions not to press the reference and seeks leave to produce the written instruction by the petitioner in this behalf.

Leave as prayed for is granted. In view of the fact that the applicant-assessee does not press for this reference, we decline to answer the question referred to us.

The Reference accordingly stands disposed of as not pressed with no order as to costs.

(M.S. Shah,J)

(D.A. Mehta,J)

zgs/-